

Legal, Tax and Business Consultants

Office Information No.: 6 (EN)

Guide to BOI Applications

January 2020

Dear Reader,

A promotion through the Thai Board of Investment ("**BOI**") is an interesting and frequently used way for foreign investors to do business in Thailand.

Therefore, we have summarized the main requirements for a BOI promotion in this brochure. Nevertheless, BOI applications require diligent preparation, so this brochure is a rough guide with general information.

Please also note that despite our best efforts to provide accurate information, we cannot assume any liability for the contents of this brochure. We reserve the copyright for the brochure and its entire content, but copies under mention of the authors are welcome.

Thank you for your interest.

LORENZ & PARTNERS

Table of Contents

I. Introduction	4
II. Types of BOI Applications	4
III. Incentives	5
1. Tax Incentives	. 5
2. Non-tax Incentives	. 5
IV. General Conditions for BOI Promotion	6
V. Feasibility Study	7
VI. Special Criteria for Restricted Businesses	8
VII. Other Conditions	8
VIII. Summary	9
Annex: BOI Application Flowchart	10

Although Lorenz & Partners always pays greatest attention on updating the information provided in this newsletter we cannot take responsibility for the topicality, completeness or quality of the information provided. None of the information contained in this newsletter is meant to replace a personal consultation. Liability claims regarding damage caused by the use or disuse of any information provided, including any kind of information that is incomplete or incorrect, will therefore be rejected, if not generated deliberately or grossly negligent.

© Lorenz & Partners	January 2020	Page 3 to 10
Tel.: +66 (0) 2 287 1882	Fax: +66 (0) 2 287 1871 e-mail: thailand@lorenz-partners.com	

Dear Reader,

Keeping brochures up to date involves a lot of effort and considerable cost.

The complete version of this brochure is therefore complimentary for our clients, associations and public organisations only. To all other users we charge a cost contribution of 50 EUR. Thank you for your understanding.

If this brochure is interesting to you, please contact us by sending an e-mail to: <u>info@lorenz-partners.com</u> naming the brochure(s) you would like to obtain.

Thank you.

Best regards, Lorenz & Partners